



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: James Uemura
DOCKET NO.: 08-26401.001-R-1
PARCEL NO.: 03-28-303-003-0000

The parties of record before the Property Tax Appeal Board are James Uemura, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$10,000
IMPR.: \$57,392
TOTAL: \$67,392**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story dwelling of frame and masonry construction containing 2,498 square feet of living area.¹ The dwelling is approximately 5 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal. The subject's land assessment was not contested.

In support of the improvement inequity argument, the appellant submitted a grid analysis with improvement information on four comparables. The comparables were reported to consist of two-story style masonry or frame and masonry dwellings that range in age from 33 to 48 years old and range in size from 2,087 to 3,322 square feet of living area. Features of the comparables include full or partial basements either unfinished or finished, central air conditioning and two-car garages. Two comparables have a fireplace. These comparables have improvement assessments

¹ The appellant reports the subject as having 2,498 square feet of living area, while the board of review reports 2,695 square feet of living area.

ranging from \$25,931 to \$53,451 or from \$12.43 to \$17.21 per square foot of living area. The subject has an improvement assessment of \$57,392 or \$22.98 per square foot of living area.

In support of the overvaluation argument, the appellant submitted a settlement statement indicating that the subject property was refinanced for a principal amount of \$322,700 in October 2003. The appellant also submitted a breakdown of the costs associated with the construction of the subject property. The subject lot sold for \$192,000 in February 2002 and the improvement was erected in October 2003 for a price of \$222,946 for a total cost new of \$414,946. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$42,953, which reflects a market value of \$447,427 using the Cook County 2008 three-year median level of assessment for class 2 property of 9.60% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.59(c)(2)).

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$67,392 was disclosed. The subject has an estimated market value of \$702,000 or \$281.02 per square foot of living area including land as reflected by its assessment and Cook County's 2008 three-year median level of assessment for class 2 property of 9.60% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.59(c)(2)).

In support of the subject's assessment, the board of review presented descriptions and assessment information on two comparable properties. They consist of two-story frame and masonry dwellings that are 3 or 22 years old. The comparables have the same assigned neighborhood code as the subject property. The dwellings have 2,218 or 2,350 square feet of living area. The comparables have full unfinished basements, central air conditioning, a fireplace and a two or three-car garage. The comparables have improvement assessments of \$48,430 or \$50,044 or \$21.30 to \$21.83 per square foot of living area. Based on this evidence, the board of review requested the subject's total assessment be confirmed.

The board of review submitted no comparable sales or other evidence in support of the subject's estimated market value to refute the appellant's overvaluation argument.

In rebuttal, the appellant submitted a brief claiming the board of review's comparable #1 is under review for possible improvements and the evidence should be void. In addition the appellant submitted data on three additional comparables not previously submitted as evidence to the Board.

Pursuant to Section 1910.66 of the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence

such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board will not consider the appellant's three new comparable properties that were not part of the original complaint.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Regarding the improvement inequity argument, the Board finds the parties submitted a total of six equity comparables. The Board gave less weight to the appellant's comparable #2 due to its dissimilar size as compared to the subject property. The Board finds the remaining five comparables are most similar to the subject in location, size and features. These comparables have improvement assessments ranging from \$25,931 to \$50,044 or from \$12.43 to \$21.83 per square foot of living area. The subject's improvement assessment is \$57,392 or \$22.98 per square foot of living area, however, after considering adjustments for differences such as age, size and features, the Board finds the subject's assessment is supported.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist.2000). The appellant submitted a settlement statement indicating that the subject property was refinanced for a principal amount of \$322,700 in October 2003. The appellant also submitted a breakdown of costs associated with the subject property. The subject lot sold for \$192,000 in February 2002 and the improvement was erected in October 2003 for a price of \$222,946 for a total cost new of \$414,946. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$42,953, which reflects a market value of \$447,427 using the Cook County 2008 three-year median level of assessment for class 2 property of 9.60% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.59(c)(2)). After analyzing the market evidence submitted, the Board finds the 2002 and 2003 evidence is dated and not probative as to the subject's market value as of the January 1, 2008 assessment date.

In conclusion, the Board finds the appellant has not proven unequal treatment in the assessment process by clear and convincing evidence. The Board further finds the appellant has not proven overvaluation by a preponderance of the evidence, and that the subject's assessment as established by the board of review is correct and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 22, 2011

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.